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**Amendments to the Claims**

This listing of claims will replace all prior versions and listing of claims in the application:

**Listing of Claims:**

1. (Currently Amended) A tracking system for locating a vehicle and/or asset comprising:

an inertial navigation device including inertial navigation sensors mounted on the vehicle and/or asset for generating a position vector used to determine an absolute vehicle and/or asset location;

a radio transmitter connected to the navigation device for transmitting the position vector; and

a central monitoring station for receiving the position vector transmitted by the radio transmitter;

wherein the device includes a microprocessor control module and the vehicle is provided with at least one cut-off module connected to and powered by existing conductor wires of the vehicle, said at least one cut-off module being adapted to disable a critical component of the vehicle to prevent engine starting by an unauthorized user, and wherein said at least one cut-off module is controlled by a high frequency carrier signal sent by the microprocessor control module and carried by the existing conductor wires of the vehicle.

2. (Currently Amended) The tracking system according to claim 1, wherein the navigation device includes a microprocessor control module is connected to first and second micro-machined accelerometers for receiving accelerations measurements along longitudinal and lateral directions of the vehicle and/or asset, and for computing the position vector.

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3. (Currently Amended) The tracking system according to claim 2, wherein the microprocessor control module is connected to an electronic magnetic compass module to determine a heading direction of the vehicle-and/or-asset.
4. (Currently Amended) The tracking system according to claim 2, wherein the microprocessor control module is connected to a radio-goniometer to determine a heading direction of the vehicle-and/or-asset.
5. (Original) The tracking system according to claim 1, wherein the radio transmitter includes a wireless cellular network transceiver for establishing a cellular telecommunications link with the central monitoring station.
6. (Original) The tracking system according to claim 1, wherein the radio transmitter includes a wireless paging network transceiver for establishing a pager telecommunications link with the central monitoring station.
7. (Currently Amended) The tracking system according to claim 2, wherein the microprocessor control module is connected to a legitimate user verification module for determining if a user is authorized to move the vehicle and/or-asset by means of a validation method.
8. (Currently Amended) The tracking system according to claim 7, wherein the legitimate user verification module includes a biometrics fingerprint identification module for determining if a user is authorized to move the vehicle and/or-asset.
9. (Currently Amended) The tracking system according to claim 7, wherein the microprocessor control module is connected to a movement detector module

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for detecting unauthorized movement of the vehicle ~~and/or asset~~ and to an engine start detector for detecting unauthorized engine starting of the vehicle.

10. (Cancelled)

11. (Currently Amended) The tracking system according to claim 9 1, wherein the carrier signal has a frequency of 50 KHz to 500 KHz modulated by a rolling code signal and wherein the remote at least one cut-off modules includes a high frequency receiver demodulator for extracting data packets received from the existing conductor wires of the vehicle, and a rolling code data recovery circuit and a relay for enabling and disabling the critical vehicle components.

12-20. (Cancelled)